

2003

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
 AS OF 12:01 A.M., JANUARY 1, 2003**

This statement must be completed, signed, and filed with the Valuation Division, Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0061, by March 1, 2003. Omit cents; round to the nearest dollar.

NAME
 STREET
 CITY
 STATE and ZIP CODE

OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization on or before March 1, 2003. Failure to file this statement may subject you to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. **THIS STATEMENT IS SUBJECT TO AUDIT.**

MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL



THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A	Name and address of person to whom correspondence regarding audit should be addressed:
(1) Tangible Property List				NAME
(2) Summary Control				
(3) Statement of Land Changes				MAILING ADDRESS (including zip code)
(4) Financial Schedules A to F				
(5) Schedule of Intangible Information				TELEPHONE NUMBER
(6) Schedules of Leased Equipment	600-A			()
	600-B			Location of accounting records (street, city, state and zip code):
(7) Other Information as Requested (see instructions on reverse)				
a. Payments to Local Governments				
b. Stmt. of Rev/Cost Changes				
c. Annual Rept. to Federal Agencies				NAME OF AUTHORIZED REPRESENTATIVE (if applicable)*
d. Annual Rept. to State Agencies				
e. Form 10K				ADDRESS (street, city, state, zip code)
f. Shareholders Report — 6 copies				
g. Working Cash Statement				DAYTIME TELEPHONE NUMBER
h. Inventory Data				()
i. Other				*Statement of Authorization (BOE-892) must be filed annually.

List primary business activities generating revenue:

(✓) ENTITY TYPE: Proprietorship Partnership Corporation Other Change in ownership prior 12 months? Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2003. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME IF INCORPORATED	
SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT	DATE 2003
PRINTED NAME OF OFFICER OR AUTHORIZED AGENT	TITLE
SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER	DATE 2003

FOR OFFICIAL USE ONLY

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the Board of Equalization requests that you file a property statement with this Board between January 1, 2003 and 5:00 P.M., on March 1, 2003. The property statement shall be completed in accordance with instructions included with the property statement and in the publication titled *Instructions for Reporting State-Assessed Property*, Publication 67-GE, for lien date 2003. If you do not have these instructions, please let us know and we will mail them to you.

All parts of the property statement must be filed by March 1 (exception — see “N/A” below). Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. Failure to file timely will result in an added penalty of 10 percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

(7) OTHER INFORMATION — INSTRUCTIONS

The following information shall be provided with the property statements:

- a. a statement of your 2002 payments to governmental entities for property located in California. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
- b. a statement of changes in revenue and/or costs for the future that are certain, such as rate increases ordered by the Public Utilities Commission or other regulatory agencies or contracts signed by management and labor unions. Please furnish regulatory agency's decision numbers if changes are due to rate case proceedings.
- c. a copy of your annual report(s) to federal regulatory agencies, such as the I.C.C., F.C.C., F.E.R.C., etc.
- d. a copy of your annual report to the California Public Utilities Commission.
- e. a copy of your Form 10K filed with the Securities and Exchange Commission.
- f. six (6) copies of your 2002 annual report to stockholders.
- g. a statement of the amount of working cash as determined by a lead-lag study prepared in connection with the latest request for a rate change to the appropriate regulatory commission(s) together with a copy of the study. The date of the rate request should also be stated on the study. If such a study is not available, the best estimate of average working cash may be reported with an explanation of how the amount was determined.
- h. a statement of the amount of inventory held for sale or lease in the ordinary course of business. Such inventory should be reported as follows:
 1. Inventory quantity and amount, at book cost, as of January 1, 2003.
 2. The average quantity and amount of inventory, at book cost, on hand during calendar year 2002. These figures may be calculated by averaging the twelve (12) month-end balances.
 3. Exempt inventory (items held for sale or lease in the ordinary course of business) or supplies which will become a component part of a product you manufacture or sell should not be reported on the Tangible Personal Property List (Form BOE-533).
- i. supplemental information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. Failure to respond to all parts of the property statement may subject you to the penalties of section 830 of the Revenue and Taxation Code.

N/A — Not Applicable

Forms BOE-600-A, BOE-600-B and Statement of Land Changes need not be returned if there is nothing to report. However, a positive response under the “N/A” column on page S1F is required for those forms not returned.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Energy Regulatory Commission for the corresponding period; provided, however, that information regarding depreciation and taxes shall be furnished as called for in the schedules.

Report book cost (100 percent of actual cost). Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. Do not reduce costs for depreciation (which must be reported separately). Report separately the details of any trade-in value, write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the Board in estimating fair market value.

NOTE: All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

SCHEDULE A — Comparative Balance Sheet

2003

COMPANY NAME	SBE NO.
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BALANCE AT BEGINNING OF 2002	ASSETS	BALANCE AT END OF 2002
\$	Plant and equipment	\$
	Miscellaneous physical property ^a <input style="width: 150px;" type="text"/>	
	Investments in securities	
	Other investments	
	Sinking and other funds	
	Other utility plant	
	
	Cash and working funds	
	Temporary cash investments and special deposits	
	Notes receivable	
	Accounts receivable	
	Interest, dividends, and rents receivable	
	Materials and supplies ^a <input style="width: 150px;" type="text"/>	
	Inventory held for sale or lease in ordinary course of business ^a <input style="width: 150px;" type="text"/>	
	Discount on capital stock	
	Discount and expense on funded dept.	
	Prepayments	
	All other deferred debits (<i>describe</i>)	
	
	
\$	TOTAL ASSETS AND OTHER DEBITS	\$

LIABILITIES		
\$	Capital stock	\$
	Premiums and assessments on capital stock	
	Funded debt unmatured	
	Capital stock expense	
	Other long term debt	
	
	Loans and notes payable	
	Accounts payable	
	Matured interest and dividends	
	Taxes accrued	
	Customer deposits and advances	
	Other current and accrued liabilities	
	
	Premium on long term debt	
	Depreciation reserve licensed vehicles ^a <input style="width: 150px;" type="text"/>	
	Depreciation reserve other plant and eq. ^a <input style="width: 150px;" type="text"/>	
	Depreciation reserve nonoperative prop. ^a <input style="width: 150px;" type="text"/>	
	Deferred income taxes ^b	
	Other reserves	
	Employees' provident reserve	
	Other deferred and unadjusted credits	
	
	Retained earnings	
	
\$	TOTAL LIABILITIES AND OTHER CREDITS	\$

Notes: ^a Interstate companies show California end-of-year amount in box.
^b Attach a schedule detailing property-related operating deferred tax reserve. Interstate companies also show California amounts if available.

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SCHEDULE B — Gas Plant

COMPANY NAME		SBE NO.		
GAS PLANT IN CALIFORNIA	BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
INTANGIBLE PLANT	\$	\$	\$	\$
301 Organization				
302 Franchises and consents				
303 Miscellaneous intangible plant				
PRODUCTION PLANT				
MANUFACTURED GAS PRODUCTION PLANT				
304 Land and land rights				
305 Structures and improvements				
306 Boiler plant equipment				
307 Other power equipment				
308 Coke ovens				
309 Producer gas equipment				
310 Water gas generating equipment				
311 Liquefied petroleum gas equipment				
312 Oil gas generating equipment				
313 General equipment — Other processes				
314 Coal, coke, and ash handling equipment				
315 Catalytic cracking equipment				
316 Other reforming equipment				
317 Purification equipment				
318 Residual refining equipment				
319 Gas remixing equipment				
320 Other equipment				
NATURAL GAS PRODUCTION PLANT				
PRODUCTION AND GATHERING PLANT				
325.1 Producing lands				
325.2 Producing leaseholds				
325.3 Gas rights				
325.4 Rights-of-way				
325.5 Other land and land rights				
326 Gas well structures				
327 Field compr. station structures				
328 Field meas. and reg. station structures				
329 Other structures				
330 Producing gas wells — construction				
331 Producing gas wells — equipment				
332 Field lines				
333 Field compr. station equipment				
334 Field meas. and reg. station equipment				
335 Drilling and cleaning equipment				
336 Purification equipment				
337 Other equipment	\$	\$	\$	\$

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SCHEDULE B — Gas Plant

COMPANY NAME		SBE NO.			
GAS PLANT IN CALIFORNIA		BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
PRODUCTION EXTRACTION PLANT					
340	Land & land rights	\$	\$	\$	\$
341	Structures & improvements				
342	Extraction & refining equipment				
343	Pipe lines				
344	Extracted production storage equipment				
345	Compressor equipment				
346	Gas measuring & regulation equipment				
347	Other equipment				
STORAGE PLANT					
UNDERGROUND STORAGE PLANT					
350.1	Land				
350.2	Rights-of-way				
351	Structures & improvements				
352	Wells				
352.1	Storage leaseholds & rights				
352.2	Reservoirs				
352.3	Nonrecoverable natural gas				
353	Lines				
354	Compressor station equipment				
355	Measuring & regulating equipment				
356	Purification equipment				
357	Other equipment				
OTHER STORAGE PLANT					
360	Land & land rights				
361	Structures & improvements				
362	Gas holders				
363	Purification equipment				
363.1	Liquefaction equipment				
363.2	Vaporizing equipment				
363.3	Compressor equipment				
363.4	Measurer & regulation equipment				
363.5	Other equipment				
TRANSMISSION PLANT					
365.1	Land & land rights				
365.2	Rights-of-way				
366	Structures & improvements				
367	Mains				
368	Compressor station equipment				
369	Meas. & regulating station equipment				
370	Communication equipment				
371	Other equipment	\$	\$	\$	\$

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SCHEDULE B — Gas Plant

COMPANY NAME		SBE NO.		
GAS PLANT IN CALIFORNIA	BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
DISTRIBUTION PLANT				
374 Land & land rights _____	\$	\$	\$	\$
375 Structures & improvements _____				
376 Mains _____				
377 Compressor station equipment _____				
378 Meas. & reg. equipment — General _____				
379 Meas. & reg. equipment — City Gate _____				
380 Services _____				
381 Meters _____				
382 Meter installations _____				
383 House regulators _____				
384 House regulators installations _____				
385 Industrial meas. & reg. station equipment _____				
386 Other property on custom equipment _____				
387 Other equipment _____				
GENERAL PLANT				
389 Land & land rights _____				
390 Structures & improvements _____				
391 Office furniture & equipment _____				
392 Licensed vehicles _____				
392 Trans. equipment — excluding licensed vehicles _____				
393 Stores equipment _____				
394 Tools, shop, & garage equipment _____				
395 Laboratory equipment _____				
396 Power operated equipment _____				
397 Communication equipment _____				
398 Miscellaneous equipment _____				
399 Other tangible property _____				
101 Total gas plant in service _____				
102 Gas plant purchased _____				
102 Gas plant sold _____				
103 Gas plant in process of reclass. _____				
104 Gas plant leased to others _____				
105 Gas plant held for future use _____				
106 Compl. const. not class. — Gas _____				
107 Const. work in progress — Gas _____				
114 Gas plant acquisition adjustment _____				
116 Other gas plant adjustments _____				
117 Gas stored UG — Noncurrent _____				
118 Other utility plant _____				
Total gas plant in California				
Total gas plant in other states				
GRAND TOTAL SYSTEM	\$	\$	\$	\$

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SCHEDULE B — Electric Plant

COMPANY NAME		SBE NO.		
ELECTRIC PLANT IN CALIFORNIA	BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
INTANGIBLE PLANT	\$	\$	\$	\$
301 Organization _____				
302 Franchise and consents _____				
303 Miscellaneous intangible plant _____				
STEAM PRODUCTION				
310 Land and land rights _____				
311 Structures and improvements _____				
312 Boiler plant equipment _____				
313 Engines and engine driven generators _____				
314 Turbo generator units _____				
315 Accessory electric equipment _____				
316 Miscellaneous power plant equipment _____				
NUCLEAR PRODUCTION				
320 Land and land rights _____				
321 Structures and improvements _____				
322 Reactor plant equipment _____				
323 Turbo generator units _____				
324 Accessory electric equipment _____				
325 Miscellaneous power plant equipment _____				
HYDRAULIC PRODUCTION				
330 Land and land rights _____				
331 Structures and improvements _____				
332 Reservoirs, dams and waterways _____				
333 Waterwheels, turbines and generators _____				
334 Accessory electric equipment _____				
335 Miscellaneous power plant equipment _____				
336 Roads, railroads and bridges _____				
OTHER PRODUCTION				
340 Land and land rights _____				
341 Structures and improvements _____				
342 Fuel holders, products and accessories _____				
343 Prime movers _____				
344 Generators _____				
345 Accessory electric equipment _____				
346 Miscellaneous power plant equipment _____				
TRANSMISSION PLANT				
350 Land and land rights _____				
351 Clearing lands and rights-of-way _____				
352 Structures and improvements _____				
353 Station equipment _____				
354 Towers and fixtures _____				
355 Poles and fixtures _____				
356 Overhead conductors and devices _____				
357 Underground conduit _____				
358 Underground conduit and devices _____				
359 Roads and trails _____	\$	\$	\$	\$

2003**SCHEDULE B — Electric Plant**

COMPANY NAME		SBE NO.			
ELECTRIC PLANT		BALANCE BEGINNING OF 2002	ADDITIONS	RETIREMENTS	BALANCE END OF 2002
DISTRIBUTION PLANT					
360	Land and land rights	\$	\$	\$	\$
361	Structures and improvements				
362	Station equipment				
363	Storage battery equipment				
364	Poles, towers, and fixtures				
365	Overhead conductors and devices				
366	Underground conduit				
367	Underground conductors and devices				
368	Line transformers				
369	Services				
370	Meters				
371	Install. on customers' premises				
372	Leased property on customers' premises				
373	Street lighting and signal systems				
GENERAL PLANT					
389	Land and land rights				
390	Structures and improvements				
391	Office furniture equipment				
392	Licensed vehicles				
392	Trans. equipment — Excluding licensed vehicles				
393	Stores equipment				
394	Tools, shop and garage equipment				
395	Laboratory equipment				
396	Power operated equipment				
397	Communication equipment				
398	Miscellaneous equipment				
399	Other tangible property				
101	Total electric plant in service				
102	Electric plant purchased				
102	Electric plant sold				
103	Electric plant in process of reclass.				
104	Electric plant leased to others				
105	Electric plant held for future use				
106	Compl. const. not class. — Electric				
107	Const. work in progress — Electric				
114	Electric plant acquisition adjustment				
116	Other electric plant adjustments				
Total electric plant in California					
Total electric plant in other states					
GRAND TOTAL SYSTEM		\$	\$	\$	\$

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SCHEDULE B-1 COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2003

INTERSTATE COMPANIES: *Prepare a separate Schedule B-1 for California and for Total System.*

Check one: CALIFORNIA SYSTEM

COMPANY NAME	SBE NO.
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ORIGINAL COST

CAL. YEAR OF ACQ.	Acct No: _____						
2002							
2001							
2000							
1999							
1998							
1997							
1996							
1995							
1994							
1993							
1992							
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1977							
1976							
1975							
1974							
1973							
1972							
1971							
1970							
1969							
1968							
1967							
1966							
Prior							
TOTAL							

- Schedule R may be used as a substitute for the Schedule B-1 reporting requirements.
- You may substitute an electronic filing in place of the Schedule B-1.
- Any questions regarding reporting the Schedule B-1 or electronically filing, please contact Sang Le 916-324-2753.

(continued on reverse)

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SCHEDULE B-1 COST DETAIL OF DEPRECIABLE PROPERTY AS OF JANUARY 1, 2003

INTERSTATE COMPANIES: *Prepare a separate Schedule B-1 for California and for Total System.*

Check one: CALIFORNIA SYSTEM

COMPANY NAME	SBE NO.
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ORIGINAL COST

CAL. YEAR OF ACQ.	Acct No: _____						
2002							
2001							
2000							
1999							
1998							
1997							
1996							
1995							
1994							
1993							
1992							
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1976							
1975							
1974							
1973							
1972							
1971							
1970							
1969							
1968							
1967							
1966							
Prior							
TOTAL							

- Schedule R may be used as a substitute for the Schedule B-1 reporting requirements.
- You may substitute an electronic filing in place of the Schedule B-1.
- Any questions regarding reporting the Schedule B-1 or electronically filing, please contact Sang Le 916-324-2753.

2003**SCHEDULE C — Gas Net Utility Income Statement**

COMPANY NAME		SBE NO.	
ACCOUNT TITLE	ACCOUNT NUMBER	2002 CALENDAR YEAR	2001 CALENDAR YEAR
OPERATING REVENUES			
Residential sales _____			
Commercial and industrial sales _____			
Other gas service revenues _____			
Other gas revenues _____			
Total Operating Revenues _____	400		
OPERATING EXPENSES			
Production			
Manufactured gas production _____			
Natural gas production _____			
Exploration and development _____			
Other gas supply _____			
Underground storage _____			
Other storage _____			
Transmission _____			
Distribution _____			
Customer accounts _____			
Customer service and information _____			
Sales _____			
Administrative and general _____			
Total Operating & Maintenance Expenses _____	401-402		
NONCASH EXPENSES AND TAXES			
Depreciation _____	403		
Amortization of limited term gas plant _____	404		
Amortization of other gas plant _____	405		
Amortization of gas plant acquisition adjustment _____	406		
Amortization of property losses _____	407.1		
Amortization of conversion expense _____	407.2		
Ad Valorem (property) taxes _____	408		
Taxes other than income and A.V. taxes _____	408		
Federal income tax _____	409		
State income tax _____	409		
Provision for deferred income taxes _____	410		
Income taxes deferred in prior years credit _____	411.1		
Investment tax credit adjustment _____	411.4		
Total Operating Expenses _____			
Net gas utility operating income _____	414		
OTHER UTILITY OPERATING INCOME			
Net utility operating income _____			

2003**SCHEDULE C — Electric Net Utility Income Statement**

COMPANY NAME		SBE NO.	
ACCOUNT TITLE	ACCOUNT NUMBER	2002 CALENDAR YEAR	2001 CALENDAR YEAR
OPERATING REVENUES			
Residential sales _____			
Commercial and industrial sales _____			
All other sales _____			
Other operating revenues _____			
Total Operating Revenues _____	400		
OPERATING EXPENSES			
Steam power generation _____			
Nuclear power generation _____			
Hydraulic power generation _____			
Other power generation _____			
Other power supply _____			
Transmission _____			
Distribution _____			
Customer accounts _____			
Customer service and information _____			
Sales _____			
Administrative and general _____			
Total Operating & Maintenance Expenses _____	401-402		
NONCASH EXPENSES AND TAXES			
Depreciation _____	403		
Amortization of limited term electric plant _____	404		
Amortization of other electric plant _____	405		
Amortization of acquisition adjustment _____	406		
Amortization of property losses _____	407		
Ad Valorem (property) taxes _____	408		
Taxes other than income and A.V. taxes _____	408		
Federal income tax _____	409		
State income tax _____	409		
Provision for deferred income taxes _____	410		
Income taxes deferred in prior years — Credit _____	411		
Investment tax credit adjustment _____	411.4		
Total Operating Expenses _____			
Net electric utility operating income _____			
OTHER UTILITY OPERATING INCOME			
Net utility operating income _____	412-414		

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SCHEDULE D — Statement of Income

COMPANY NAME		SBE NO.
	2002 CALENDAR YEAR	2001 CALENDAR YEAR
Net operating income (from Schedule C)	\$	\$
Net income from other operations		
Other income		
Revenues from nonoperative physical property		
Other income		
Total		
Income deductions		
Depreciation on nonoperative physical property		
Taxes on nonoperative physical property		
Other expenses of nonoperative physical property		
Interest		
Other income deductions		
Total		
Net income	\$	\$

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SCHEDULE F — Statement of Deferred Income Taxes

COMPANY NAME	SBE NO.
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ACCUMULATED DEFERRED INCOME TAXES - Property Related

	ACCOUNT NUMBER	BALANCE AT END OF 2002	BALANCE AT END OF 2001
Accumulated Deferred Income Taxes - All			
Accumulated Deferred Income Taxes - All			
Accumulated Deferred Income Taxes - All			
Accumulated Deferred Income Taxes - All			
Accumulated Deferred Investment Tax Credits - All			
Total			

ACCUMULATED DEFERRED INCOME TAXES - Non-Taxable Property

Licensed Motor Vehicles			
Application Software			
Intangibles			
Other (Describe)			
Accumulated Deferred Investment Tax Credits - Non-Taxable Property			
Total			

Note: For companies with nuclear generating plants, hydroelectric plants or **large** steam generating plants, supporting schedules segregating Accumulated Deferred Income Taxes for transmission and distribution plants, and each type of generating plants are required.